

Staple All Pages of Your Amended Return Here →

D-400X-WS

Web
12-10

Worksheet for Amending a 2010 Individual Income Tax Return

North Carolina Department of Revenue

IMPORTANT: Do not send a photocopy of this form.

Print in Black or Blue Ink Only. No Pencil or Red Ink.

Your Social Security Number

Spouse's Social Security Number

← You **must** enter your social security number(s) →

Your First Name (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)

M.I.

Your Last Name

If a Joint Return, Spouse's First Name

M.I.

Spouse's Last Name

Address

Apartment Number

City

State

Zip Code

Country (If not U.S.)

County (Enter first five letters)

Is the address shown above different than the address shown on your original return?

Yes

No

Fill in applicable circles:

- Original return for this tax year has been previously audited
- Change of Filing Status (**Note:** You cannot change from joint to separate returns after the due date of the original return has passed.)
- Amended to report Net Operating Loss (Include a copy of your federal Form 1045, including Schedules A & B.)
- Amended to report federal change
- Amended for other reasons

Reconciliation Statement

A. Original
(or as previously adjusted)

Enter the amounts from your original D-400 on Lines 1 through 9 of Column A.

B. Amended

Enter the amounts from your amended D-400 on Lines 1 through 9 of Column B. **The amended D-400 must be attached to pages 1 and 2 of this form.**

| | | | | | | | | |
|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----|
| 1. Enter the total income tax from D-400, Line 16 | 1. | <input type="text"/> | <input type="text"/> | .00 | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 2. Enter tax credits from D-400, Line 17 | 2. | <input type="text"/> | <input type="text"/> | .00 | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 3. Subtract Line 2 from Line 1 | 3. | <input type="text"/> | <input type="text"/> | .00 | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 4. Consumer Use Tax from D-400, Line 19 | 4. | <input type="text"/> | <input type="text"/> | .00 | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 5. Add Line 3 and 4 | 5. | <input type="text"/> | <input type="text"/> | .00 | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 6. NC Tax Withheld - a. Your tax withheld | 6a. | <input type="text"/> | <input type="text"/> | .00 | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| b. Spouse's tax withheld | 6b. | <input type="text"/> | <input type="text"/> | .00 | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 7. Other tax payments (Estimated Tax, Payment with Extension, Partnership, S-Corporation) | 7. | <input type="text"/> | <input type="text"/> | .00 | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 8. NC Earned Income Tax Credit from D-400, Line 23 | 8. | <input type="text"/> | <input type="text"/> | .00 | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 9. Tax Credit for Small Businesses That Pay NC Unemployment Insurance from D-400, Line 24 | 9. | <input type="text"/> | <input type="text"/> | .00 | 9. | <input type="text"/> | <input type="text"/> | .00 |
| 10. Amount paid with original return plus additional tax paid after return was filed | 10. | <input type="text"/> | <input type="text"/> | .00 | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 11. Total payments. Add Lines 6a through 10 in Column B | 11. | <input type="text"/> | <input type="text"/> | .00 | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 12. Total of all previous refunds received or expected to be received for this taxable year (Do not include any interest you received on any refund.) (See Page 2 of this form.) | 12. | <input type="text"/> | <input type="text"/> | .00 | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 13. Subtract Line 12 from Line 11 | 13. | <input type="text"/> | <input type="text"/> | .00 | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 14. Tax Due | If amount on Line 13 is negative, fill in circle. Example: <input checked="" type="radio"/> | | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| | If Line 13 is more than Line 5, Column B, skip Line 14 and complete Line 17 below | | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| | If Line 13 is <u>not</u> negative and is less than Line 5, Column B, subtract Line 13 from Line 5, Column B | | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| If Line 13 is negative, treat Line 13 as a positive number and add it to Line 5, Column B | | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 15. Penalties and interest (See Page 2 of this form and Page 6 of Form D-401 instructions.) | 15. | <input type="text"/> | <input type="text"/> | .00 | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 16. Add Lines 14 and 15 and enter the total due - Pay This Amount | 16. | <input type="text"/> | <input type="text"/> | .00 | \$ | <input type="text"/> | <input type="text"/> | .00 |
| 17. If Line 5, Column B is less than Line 13, enter the difference as Amount to Be Refunded | 17. | <input type="text"/> | <input type="text"/> | .00 | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |

When to File - File **Form D-400X-WS** only after you have filed your original return. Generally, to receive a refund, your amended return must be filed within three years from the date the original return was due or within two years after the tax was paid, whichever date was later. If a valid extension was filed, a refund claimed on an amended return may be filed within three years from the extended due date.

How to File and Pay - Attach **Form D400X-WS, Worksheet for Amending Individual Tax Return**, to the front of the corrected Form D-400. Be sure to fill in the amended return indicator and complete all lines on the corrected Form D-400.

Line 12 Instructions - Enter the amount of overpayment shown on Line 28 of your original return. This amount must be considered in preparing **Form D-400X-WS** because any refund you have not yet received from your original return will be sent to you separately from any additional refund you claim on **Form D-400X-WS**. If your original return was changed or audited by the Department of Revenue and as a result there was a change in the overpayment of tax, include the corrected overpayment on line 12. Do not include any interest you received on any refund.

Line 15 Instructions - If you owe additional tax, interest is due on that amount from the due date of the original return to the date of payment. Go to the Department of Revenue website at <http://www.dornc.com/taxes/rate.html> to determine the applicable interest rate. Include the accrued interest in your payment.

Mail all Amended returns, payment for the amount shown due on Line 16, and Form D-400V Amended to:
N.C. DEPT. OF REVENUE, P.O. BOX 25000, RALEIGH, NC 27640-0640

Important: You must attach the corrected Form D-400 (with the amended indicator filled in and all lines completed) to the Form D-400X-WS.

Amended Return Payment Options

Online - You can pay your tax online by bank draft or credit or debit card using Visa or MasterCard. Go to our website www.dornc.com and click on **Electronic Services** for details.

Payment Voucher - If you do not pay your tax online, use payment voucher (**Form D-400V Amended**). Go to our website at https://eservices.dor.nc.gov/vouchers/d400v_amended.jsp to generate a personalized D-400V Amended payment voucher. Complete the voucher and enclose it with your amended return and payment. Do not send cash. Write your name, address, and SSN on your payment. **Note:** The Department will not accept a check, money order, or cashier's check unless it is drawn on a U.S. (domestic) bank and the funds are payable in U.S. dollars. Be sure to enter your social security number(s) in the boxes provided on the voucher. Please do not staple, tape, paper clip, or otherwise attach your payment or voucher to your amended return or to each other.

Explanation of Changes

Give the reason for each change. Attach all supporting forms and schedules for the items changed. Be sure to include your name and social security number on any attachments. If the changes are also applicable to your federal return, include a copy of **Federal Form 1040X**. If there was a change to wages or State withholding, be sure to include corrected Forms W-2 or 1099. **Refunds will not be processed without a complete explanation of changes and required attachments.**

Sign Here

I certify that, to the best of my knowledge, this return is accurate and complete.

If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge.

Your Signature Date

Paid Preparer's Signature Date

Spouse's Signature (If filing joint return, both must sign.) Date

Preparer's FEIN, SSN, or PTIN

Daytime Telephone Number (Include area code.)

Preparer's Telephone Number (Include area code.)

Staple All Pages of Your Return Here

D-400

Web 11-10

Print in Black or Blue Ink Only. No Pencil or Red Ink.

Individual Income Tax Return 2010 North Carolina Department of Revenue IMPORTANT: Do not send a photocopy of this form.

For calendar year 2010, or fiscal year beginning (MM-DD) - - 1 0 and ending (MM-DD-YY) - - - -

Your Social Security Number Spouse's Social Security Number

You must enter your social security number(s)

Your First Name, M.I., Your Last Name, If a Joint Return, Spouse's First Name, M.I., Spouse's Last Name, Address, Apartment Number, City, State, Zip Code, Country, County

Fill in circle if you or your spouse were out of the country on April 15 and a U.S. citizen or resident. Fill in circle if this is an AMENDED 2010 return. Important: You must also complete Form D-400X-WS, Worksheet for Amending 2010 Individual Income Tax Return, and attach it to the front of your amended return.

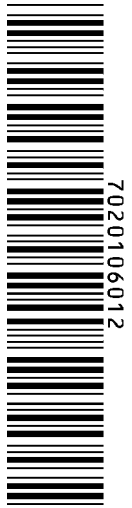
Table with 3 columns: Deceased Taxpayer Information, N.C. Public Campaign Fund, N.C. Political Parties Financing Fund. Includes checkboxes for executor, campaign fund designation, and political party affiliation.

Federal Adjusted Gross Income Enter federal adjusted gross income from your federal return (Form 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4) Fill in circle if negative .00

Residency Status Were you a resident of N.C. for the entire year of 2010? Was your spouse a resident for the entire year? If No, complete Lines 1 through 11. Then go to Page 4 of Form D-400. Fill in residency information and complete Lines 54 through 56.

Filing Status Same as federal. Fill in one circle only. If your spouse was a nonresident and had no North Carolina taxable income in 2010, see the Line Instructions for Lines 1 through 5. If you do not indicate your filing status by filling in one of the circles, any refund due will be delayed. Enter the Number of Exemptions claimed on your federal income tax return

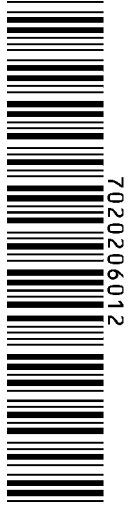
6. Taxable Income from Your Federal Income Tax Return Form 1040, Line 43; Form 1040A, Line 27; or Form 1040EZ, Line 6 (If zero, see the Line Instructions) 7. Additions to Federal Taxable Income All taxpayers must complete Lines 33 through 43 on Page 3 and enter amount from Line 43 8. Add Lines 6 and 7 9. Deductions from Federal Taxable Income If applicable, complete Lines 44 through 53 on Page 3 and enter amount from Line 53 10. Line 8 minus Line 9



Staple W-2s Here

| | | | | |
|--|---|---------------------------|-------|-----|
| 11. Enter amount from Line 10 | | <input type="radio"/> 11. | _____ | .00 |
| 12. Part-year residents and nonresidents Complete Lines 54 through 56 on Page 4 and enter decimal amount from Line 56 | | | _____ | .00 |
| 13. North Carolina Taxable Income Full-year residents enter the amount from Line 11 Part-year residents and nonresidents multiply amount on Line 11 by the decimal amount on Line 12 | | <input type="radio"/> 13. | _____ | .00 |
| 14. North Carolina Income Tax - If the amount on Line 13 is less than \$68,000, use the Tax Table beginning on Page 21 of the instructions to determine your tax. If the amount on Line 13 is \$68,000 or more, use the Tax Rate Schedule on Page 29 to calculate your tax. | | | _____ | .00 |
| 15. Surtax - If North Carolina Taxable Income, Line 13, exceeds \$50,000, see instructions on Page 32 to determine the amount to enter here. | | ▶ 15. | _____ | .00 |
| 16. Total North Carolina Income Tax (Add Lines 14 and 15) | | | _____ | .00 |
| 17. Tax Credits (From Form D-400TC, Part 4, Line 36 - You must attach Form D-400TC if you enter an amount on this line) | | ▶ 17. | _____ | .00 |
| 18. Subtract Line 17 from Line 16 | | | _____ | .00 |
| 19. Consumer Use Tax (See instructions on Page 8) | | ▶ 19. | _____ | .00 |
| 20. Add Lines 18 and 19 | | | _____ | .00 |
| 21. North Carolina Income Tax Withheld (Staple original or copy of the original State wage and tax statement(s) in lower left-hand corner of the return) | | | | |
| | <input type="text" value="a. Your tax withheld"/> | ▶ 21a. | _____ | .00 |
| | <input type="text" value="b. Spouse's tax withheld"/> | ▶ 21b. | _____ | .00 |
| 22. Other Tax Payments | | | | |
| a. 2010 Estimated Tax | | ▶ 22a. | _____ | .00 |
| b. Paid with Extension | | ▶ 22b. | _____ | .00 |
| c. Partnership | | ▶ 22c. | _____ | .00 |
| d. S Corporation | | ▶ 22d. | _____ | .00 |
| | <input type="text" value="If you claim a partnership payment on Line 22c or S corporation payment on Line 22d, you must attach a copy of the NC K-1."/> | | | |
| 23. North Carolina Earned Income Tax Credit (From Form D-400TC, Part 5) | | ▶ 23. | _____ | .00 |
| 24. Tax Credit for Small Businesses That Pay N.C. Unemployment Insurance (From Form D-400TC, Part 6) | | ▶ 24. | _____ | .00 |
| 25. Add Lines 21a through 24 and enter the total on Line 25 | | | _____ | .00 |
| 26. a. Tax Due - If Line 20 is more than Line 25, subtract and enter the result | | ▶ 26a. | _____ | .00 |
| b. Penalties ▶ _____ .00 | | | | |
| c. Interest ▶ _____ .00 | | | | |
| d. Add Lines 26b and 26c and enter the total on Line 26d | | | _____ | .00 |
| e. Interest on the underpayment of estimated income tax (See Line instructions and enter letter in box, if applicable) | | ▶ 26e. | _____ | .00 |
| | <input type="text" value="Exception to underpayment of estimated tax"/> | | | |
| 27. Add Lines 26a, 26d, and 26e and enter the total - Pay This Amount You can now pay online. Go to our website and click on Electronic Services for details. | | ▶ 27. | _____ | .00 |
| 28. Overpayment - If Line 20 is less than Line 25, subtract and enter the result | | | _____ | .00 |
| 29. Amount of Line 28 to be applied to 2011 Estimated Income Tax | | ▶ 29. | _____ | .00 |
| 30. Contribution to the N.C. Nongame and Endangered Wildlife Fund | | ▶ 30. | _____ | .00 |
| 31. Add Lines 29 and 30 | | | _____ | .00 |
| 32. Subtract Line 31 from Line 28 and enter the Amount To Be Refunded For a faster refund, file electronically. Go to our website and click on efile . | | ▶ 32. | _____ | .00 |

If amount on Line 11 or 13 is negative, fill in circle.
Example:



Computation of North Carolina Taxable Income for Part-Year Residents and Nonresidents

(See Line Instructions beginning on Page 14. Note: **Do not** complete Lines 54 through 56 if you were a full-year resident.)

Fill in applicable circles

You Spouse

Fill in circle(s) if you or your spouse **moved into or out of North Carolina** during the year and enter the dates of residency in the boxes. →

| You | |
|----------------------|----------------------|
| Date residency began | Date residency ended |
| _____ | _____ |
| (MM-DD-YY) | (MM-DD-YY) |

| Spouse | |
|----------------------|----------------------|
| Date residency began | Date residency ended |
| _____ | _____ |
| (MM-DD-YY) | (MM-DD-YY) |

Fill in circle(s) if you or your spouse were **nonresidents of North Carolina** for the entire year. →

Part-year residents must read the instructions on Page 14 and complete the worksheet on Page 15 to determine the amounts to enter on Lines 54 and 55 below.

Enter Whole U.S. Dollars Only

54. Enter the amount from **Column B, Line 31 of the Part-Year Resident/Nonresident Worksheet** on Page 15 of the Instructions.

If amount on Line 54 or 55 is negative, fill in circle.
Example: ●

▶ 54. _____ .00

55. Enter the amount from **Column A, Line 31 of the Part-Year Resident/Nonresident Worksheet** on Page 15 of the Instructions.

▶ 55. _____ .00

56. Divide Line 54 by Line 55 (Enter the result as a decimal amount here and on Line 12; round to four decimal places.)

56. _____

I certify that, to the best of my knowledge, this return is accurate and complete.

If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge.

Sign Here

Your Signature _____ Date _____

Paid Preparer's Signature _____ Date _____

Spouse's Signature (If filing joint return, both must sign.) _____ Date _____

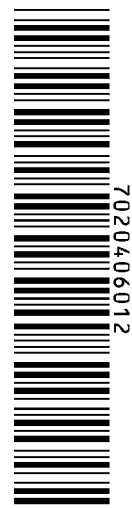
Preparer's FEIN, SSN, or PTIN ▶ _____

Home Telephone Number (Include area code.)
▶ _____

Preparer's Telephone Number (Include area code.)
▶ _____

If REFUND mail return to:
N.C. DEPT. OF REVENUE
P.O. BOX R
RALEIGH, NC 27634-0001

If you ARE NOT due a refund, mail return, any payment, and D-400V to:
N.C. DEPT. OF REVENUE
P.O. BOX 25000
RALEIGH, NC 27640-0640



Original Return Payment Options

Online – You can pay your tax online by bank draft, credit, or debit card using Visa or MasterCard. Go to our website at www.dorncc.com and click on **Electronic Services** for details.

Payment voucher – If you do not pay your tax online, go to our website and generate a personalized Form **D-400V**. Enclose the voucher with your return and payment, and mail to the address listed above. If you do not pay online or by payment voucher, mail a check or money order with your return for the full amount due. Please write "D-400", and your name, address, and social security number on the payment. If filing a joint return, write both social security numbers on your payment in the order that they appear on the return. **Note:** The Department will not accept a check, money order, or cashier's check unless it is drawn on a U.S. (domestic) bank and the funds are payable in U.S. dollars. Please do not staple, tape, paper clip, or otherwise attach your payment or voucher to your return or to each other.

Amended Returns

See Form D-400X-WS for the mailing address and payment options for amended returns.

Important: You must complete and attach the corrected Form D-400 behind Form D-400X-WS, Worksheet for Amending Individual Income Tax Return.

2010 Individual Tax Credits

North Carolina Department of Revenue

See instructions beginning on Page 15.

If you claim a tax credit on Line 17, Line 23, or Line 24 of Form D-400, you must attach this form to the return. If you do not, the tax credit may be disallowed.

Last Name (First 10 Characters)

Your Social Security Number

IMPORTANT: Do not send a photocopy of this form.

Part 1. Credit for Income Tax Paid to Another State or Country - N.C. Residents Only You must attach a copy of the return filed with the other state or country and proof of payment. **Important:** If you claim a tax credit for tax paid to more than one state or country, do not fill in Lines 1 through 6; instead, see instructions on Page 16.

| | | | |
|--|----------------------------|-------------------------------|-----------|
| 1. Total income from all sources (combined for joint filers) from Federal Form 1040, Line 22; 1040A, Line 15; or 1040EZ, Line 4, while a resident of North Carolina , adjusted by the applicable additions shown on Lines 39, 40, 41 and 42 and deductions shown on Lines 44 through 50c and Line 52 of Form D-400. Do not make an adjustment for domestic production activities included on Line 42 or for any portion of Line 42 or 52 that does not relate to gross income. (If Line 1 is negative, fill in circle.) | ▶ <input type="radio"/> 1. | Enter Whole U.S. Dollars Only | _____ .00 |
| 2. The portion of Line 1 that was taxed by another state or country. | ▶ 2. | | _____ .00 |
| 3. Divide Line 2 by Line 1 and enter the result as a decimal amount. (Round to four decimal places.) | ▶ 3. | | _____ |
| 4. Total North Carolina income tax (From Form D-400, Line 16) | ▶ 4. | | _____ .00 |
| 5. Computed credit (Multiply Line 3 by Line 4) | ▶ 5. | | _____ .00 |
| 6. Amount of net tax paid to the other state or country on the income shown on Line 2 (See instructions on Page 15. Net tax paid is the total taxes paid [withholding, estimated tax payments, amount paid with extension, other payments] less any refunds received or expected to be received.) | ▶ 6. | | _____ .00 |
| 7a. Enter the lesser of Line 5 or Line 6 and include in the total on Line 19, Part 4. | ▶ 7a. | | _____ .00 |
| 7b. Enter in the box the number of states for which credits are claimed. | ▶ 7b. | | _____ |

Part 2. Credit for Child and Dependent Care Expenses

| | | |
|---|-------|-----------|
| 8. Enter the expenses from Line 3 of Federal Form 2441. (See Credit for Child and Dependent Care Expenses on Page 16 for additional information.) | ▶ 8. | _____ .00 |
| 9. Enter the portion of Line 8 that was incurred for dependent(s) who were under the age of seven and dependent(s) who were physically or mentally incapable of caring for themselves. | ▶ 9. | _____ .00 |
| 10. Credit (Use the Child and Dependent Care Credit Table on Page 16. Multiply the amount on Line 9 by the applicable decimal amount in Column A of the table and enter the result here.) | ▶ 10. | _____ .00 |
| 11. Other qualifying expenses (Line 8 minus Line 9) | ▶ 11. | _____ .00 |
| 12. Credit (Use the Child and Dependent Care Credit Table on Page 16 of the instructions. Multiply the amount on Line 11 by the applicable decimal amount in Column B of the table and enter the result here.) | ▶ 12. | _____ .00 |
| 13. Total credit for child and dependent care expenses. (Line 10 plus Line 12) Full-year residents enter this amount here and on Line 15 below. | ▶ 13. | _____ .00 |
| 14. Part-year residents and nonresidents multiply the amount on Line 13 of this form by the decimal amount from Form D-400, Line 12 and enter the result here and on Line 15 below. If Line 12 of Form D-400 is more than 1.0000, enter the amount from Line 13 here and on Line 15 below. | ▶ 14. | _____ .00 |
| 15. Total credit for child and dependent care expenses from Line 13 or Line 14. (Include the amount on this line in the total on Line 19, Part 4.) | ▶ 15. | _____ .00 |

Part 3. Credit for Children (Important: This credit can be claimed only for a dependent child who was under 17 years of age on the last day of the tax year.)

If you are entitled to claim the federal child tax credit and your federal adjusted gross income (Form 1040, Line 37; or Form 1040A, Line 21) is less than the following amounts shown for your filing status (Married filing jointly/qualifying widow(er) - \$100,000; Head of Household - \$80,000; Single - \$60,000; or Married filing separately - \$50,000), complete Lines 16 through 18. Otherwise, do not complete Lines 16 through 18; you may not claim the credit for children.

| | | |
|--|-------|-----------|
| 16. Multiply the number of children for whom you are entitled to claim the federal child tax credit by \$100 and enter the result here. (Full-year residents enter this amount here and on Line 18 below.) | ▶ 16. | _____ .00 |
| 17. Part-year residents and nonresidents multiply the amount on Line 16 by the decimal amount from Form D-400, Line 12 and enter the result here and on Line 18 below. If Line 12 of Form D-400 is more than 1.0000, enter the amount from Line 16 here and on Line 18 below. | ▶ 17. | _____ .00 |
| 18. Credit for children (Include the amount on this line in the total on Line 19, Part 4.) | ▶ 18. | _____ .00 |

Part 4. Other Tax Credits (Limited to the amount of tax)

| | | |
|--|--------|-----------|
| 19. Total of Parts 1, 2, and 3 (Add Lines 7a, 15, and 18.) | ▶ 19. | _____ .00 |
| 20. Credit for charitable contributions by nonitemizers (Enter your total charitable contributions on Line 20a. Then complete the Worksheet for Determining Tax Credit for Charitable Contributions on Page 17 of the instructions and enter the tax credit on Line 20b.) | ▶ 20a. | _____ .00 |
| | ▶ 20b. | _____ .00 |

Part 4. Other Tax Credits (Limited to the amount of tax) (continued)

21. Credit for long-term care insurance premiums (Complete the **Worksheet for Determining Tax Credit for Premiums Paid on Long-term Care Insurance Contracts** on Page 18 of the instructions.) Do not enter more than \$350 per contract. ▶ 21. _____ .00

22. Credit for adoption expenses (Complete the **Adoption Tax Credit Worksheet** on Page 18 of the instructions.) ▶ 22. _____ .00

23. Credit for Qualified Business Investments (See instructions on Page 18. You must attach a copy of the tax credit approval letter that you received from the Department of Revenue.) ▶ 23. _____ .00

24. Credit for disabled taxpayer, dependent, or spouse (Complete **Form D-429, Worksheet for Determining the Credit for the Disabled Taxpayer, Dependent, or Spouse**, and enter the amount from Line 13 or 14, whichever is applicable.) ▶ 24. _____ .00

25. Credit for certain real property land donations (See instructions on Page 19.) ▶ 25. _____ .00

26. Credit for rehabilitating an **income-producing** historic structure (See instructions on Page 19.)
Enter qualified rehabilitation expenditures ▶ 26a. _____ .00 Enter installment amount of credit ▶ 26b. _____ .00

27. Credit for rehabilitating a **nonincome-producing** historic structure (See instructions on Page 19.)
Enter rehabilitation expenses ▶ 27a. _____ .00 Enter installment amount of credit ▶ 27b. _____ .00

28. Credit for rehabilitating an **income-producing** historic mill facility (See instructions on Page 19.)
Enter qualified rehabilitation expenditures ▶ 28a. _____ .00 Enter amount of credit ▶ 28b. _____ .00

29. Credit for rehabilitating a **nonincome-producing** historic mill facility (See instructions on Page 19.)
Enter rehabilitation expenses ▶ 29a. _____ .00 Enter installment amount of credit ▶ 29b. _____ .00

30. Other miscellaneous income tax credits (See instructions on Page 19.)
Fill in applicable circles:

| | |
|--|--|
| <input type="radio"/> Property Taxes on Farm Machinery Maximum credit \$1,000 | <input type="radio"/> Gleaned Crops 10% of market value |
| <input type="radio"/> Handicapped Dwelling Units Maximum credit \$550 per unit | <input type="radio"/> Poultry Composting Maximum credit \$1,000 per installation |
| <input type="radio"/> Conservation Tillage Equipment Maximum credit \$2,500 | <input type="radio"/> Recycling Oyster Shells \$1 per bushel donated |

31. Tax credits carried over from previous year, if any. Do not include any carryover of tax credits claimed on Form NC-478. ▶ 31. _____ .00

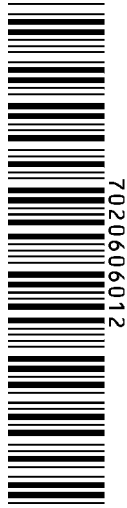
32. Total (Add Lines 19, 20b, 21, 22, 23, 24, 25, 26b, 27b, 28b, 29b, 30 and 31) ▶ 32. _____ .00

33. Amount of total North Carolina income tax (From Form D-400, Line 16) ▶ 33. _____ .00

34. Enter the lesser of Line 32 or Line 33 ▶ 34. _____ .00

35. Business incentive and energy tax credits (See instructions on Page 20. Attach Form NC-478 and any required supporting schedules to the front of your income tax return.)
Fill in circle if NC-478 is attached. Example: ▶ 35. _____ .00

36. Add Lines 34 and 35 (Enter the total here and on Form D-400, Line 17.)
The amount on this line may not exceed the tax shown on Form D-400, Line 16. ▶ 36. _____ .00



Part 5. Earned Income Tax Credit (Not limited to the amount of tax)

You are allowed a credit equal to 5% of the Earned Income Tax Credit allowed on your federal return. For part-year residents and nonresidents, the credit must be prorated based on the ratio of income subject to North Carolina tax to total federal income.

37. Enter the amount of your federal earned income tax credit. Number of qualifying children ▶ _____ ▶ 37. _____ .00

38. Multiply Line 37 by 5% (.05)
Full-year residents enter this amount here and on Line 23 of Form D-400. ▶ 38. _____ .00

39. **Part-year residents and nonresidents** multiply the amount on Line 38 by the decimal amount from Form D-400, Line 12 and enter the result here and on Line 23 of Form D-400. If Line 12 of Form D-400 is more than 1.0000, enter the amount from Line 38 here and on Line 23 of Form D-400. ▶ 39. _____ .00

Part 6. Tax Credit for Small Businesses That Pay N.C. Unemployment Insurance (Not limited to the amount of tax)

40. a. Enter the amount of qualified N.C. Unemployment Insurance Contributions ▶ 40a. _____ .00

b. Multiply Line 40a by 25% (.25) and enter the amount here and on Line 24 of Form D-400 ▶ 40b. _____ .00